



**CA P. Shaila Kumar**

B.Sc. (Hons.) F.C.A.

M.No.: 300 - 53813

CHARTERED ACCOUNTANT

Market Square  
Paralakhemundi - 761 200  
Dist. Gajapati, Odisha

06815 - 222510(O)

06815 - 224222(R)

Mob : 9437370641

e-mail: pshailakumar\_ca@yahoo.co.in  
pshailakumar.ca@gmail.com

### **AUDIT REPORT**

I have audited the annexed "**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT, INCOME AND EXPENDITURE ACCOUNT AND BALANCE SHEET OF CENTRE FOR COMMUNITY DEVELOPMENT (CCD)**", Sridhar Nagar-1, Near Check Post, Patapatnam Road, Paralakhemundi, District - Gajapati, Odisha for the period from **01.04.2023 to 31.03.2024** to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with Auditing Standards generally accepted in India. I performed the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. I believe that my audit provides a reasonable basis for my opinion and report that :

I have obtained all the Information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my Audit.

In my opinion proper books of account as required by law have been kept by the company, so far as appears from my examination in book.

The receipts and Payments account, is referred in this report are in agreement with the books of account.

In my opinion the financial statements comply with the Accounting standards specified by the ICAI.

In my opinion and to the best of my information and according to explanations given to me the accounts give a true and fair view.

- i) In the case of Receipts and Payments of the state of affairs for the period ending 31.03.2024.
- ii) In the case of Income and Expenditure of the state of affairs for the period ending 31.03.2024.
- iii) In the case of Balance Sheet of the state of affairs of the organization as at 31.03.2024.

PARLAKHEMUNDI

DATE: 24/7/2024



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UDIN : 24053813BKFFWD6617

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**Mobile: 9437370641**  
**Email: pshailakumar\_ca@yahoo.co.in**

**CENTRE FOR COMMUNITY DEVELOPMENT (CCD)**  
 Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200  
**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM**  
**APRIL- 2023 to MARCH-2024**

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
<b>To Opening Balance</b>		<b>20,22,097.84</b>	<b>By. Revenue Expenditure for Foreign Contribution</b>		<b>1,44,76,757.80</b>
" Cash in Hand	9.00		- MISEREOR - KZE	23,06,231.62	
" Cash at Bank	20,22,088.84		- REHASWISS	7,65,899.40	
			- KKS-BMZ	75,24,547.26	
<b>- Grant in Aid Received from Foreign Contribution</b>		<b>1,51,14,917.04</b>	- Kailash Satyarthi Children Foundation	21,16,045.36	
- MISEREOR - KZE	25,83,385.00		- Desai Foundation Trust	17,64,034.16	
- REHASWISS	7,65,900.00		<b>By. Revenue Expenditure for Government Projects</b>		<b>70,30,853.00</b>
- KKS-BMZ	74,99,017.04		" Odisha Millets Mission DDA-ATMA-Gumma	11,67,794.00	
- Kailash Satyarthi Children	21,80,423.00		" Odisha Millets Mission DDA-ATMA-Kasinagar	7,39,948.00	
- Desai Foundation	20,86,192.00		" ITDA-FADP	6,16,792.00	
			" ITDA-MMJJM	24,16,787.00	
<b>To. Grant in Aid Received from Government Projects</b>		<b>64,03,412.00</b>	" SIRD-DRDA-Panchyat Raj Dept.	5,77,897.00	
" Odisha Millets Mission- ATMA, - Gumma, Gajapati	8,73,050.00		" S.S.E.P.D	14,66,635.00	
" Odisha Millets Mission- ATMA, - Kasinagar, Gajapati	7,21,976.00		" Odisha Enviornmental Society	25,000.00	
" ITDA-FADP	4,66,733.00		" Remuneration to Block level Social Auditor- Gumma	15,000.00	
" ITDA-MMJJM	24,20,500.00		" Celebration of International Wheel Chair day	5,000.00	
" SIRD-DRDA- Panchyat Raj Dept.	5,49,922.00		<b>By. Revenue Expenditure for Local Contributions &amp; Donations</b>		<b>26,53,458.90</b>
" S.S.E.P.D	13,26,231.00		" MISEREOR-KZE	4,27,190.00	
" Odisha Enviornmental Society	25,000.00		" REHASWISS	41,000.00	
" B.D.O-Gumma DSSO Gajapati	15,000.00		" KKS-BMZ	15,04,600.00	
	5,000.00		GENERAL Account	6,80,309.00	

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RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
<b>To. Local Community Contributions &amp; Donations</b>		<b>23,75,295.00</b>	" Bank Charges-Andhra Bank	159.30	
" MISEREOR-KZE	4,27,000.00		" Bank Charges-UGB	200.60	
" REHASWISS	41,000.00				
" KKS-BMZ	18,79,320.00				
" SIRD-DRDA- Panchyat Raj Dept.	27,975.00				
<b>To. OTHER RECEIPTS</b>		<b>57,75,900.00</b>			
" Membership Fees	2,200.00		<b>Repayment of Temporary Advances</b>		<b>46,60,000.00</b>
" Bank Interest	1,63,622.00		" MSDE-JSS	30,50,000.00	
" Refund of MSDE Security Deposit	30,00,000.00		" General Accountant	16,10,000.00	
" Interest on MSDE Security Deposit	3,14,714.00		<b>By. Capital Expenditure</b>		<b>60,200.00</b>
" Sale of Land	13,00,000.00		- Kailash Satyarthi Children Foundation	60,200.00	
" Amount Received from Income Tax Dept.	46,130.00				
" Interest Received from Income Tax Dept.	4,575.00				
" Rent on Land from JITM	2,40,000.00		<b>By. Closing Balance</b>		<b>28,10,352.18</b>
" Sale of Old News Papers & Scrapes	33,350.00		" Staff Advances	43,000.00	
" Sale of Nursery	5,35,009.00		" Cash in Hand	9.00	
" Sale of Vermi Compost	1,36,300.00		" Cash at Bank	27,67,343.18	
<b>TOTAL</b>	<b>3,16,91,621.88</b>	<b>3,16,91,621.88</b>	<b>TOTAL</b>	<b>3,16,91,621.88</b>	<b>3,16,91,621.88</b>

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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)

Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM  
APRIL- 2023 to MARCH-2024

EXPENDITURE	AMOUNT	TOTAL AMOUNT	INCOME	AMOUNT	TOTAL AMOUNT
<b>By. Revenue Expenditure for Foreign Contribution</b>		<b>1,44,76,757.80</b>	<b>- Grant in Aid Received from Foreign Contribution</b>		<b>1,51,14,917.04</b>
- MISEREOR - KZE	23,06,231.62		- MISEREOR - KZE	25,83,385.00	
- REHASWISS	7,65,899.40		- REHASWISS	7,65,900.00	
- KKS-BMZ	75,24,547.26		- KKS-BMZ	74,99,017.04	
- Kailash Satyarthi Children Foundation	21,16,045.36		- Kailash Satyarthi Children Foundation	21,80,423.00	
- Desai Foundation Trust	17,64,034.16		- Desai Foundation Trust	20,86,192.00	
<b>By. Revenue Expenditure for Government Projects</b>		<b>59,86,223.00</b>	<b>To. Grant in Aid Received from Government Projects</b>		<b>53,86,757.00</b>
" Odisha Millets Mission DDA-ATMA-Gumma	11,67,794.00		" Odisha Millets Mission- ATMA,- Gumma, Gajapati	8,73,050.00	
" Odisha Millets Mission DDA-ATMA-Kasinagar	7,39,948.00		" Odisha Millets Mission- ATMA, - Kasinagar, Gajapati	7,21,976.00	
" ITDA-FADP	1,50,059.00		" ITDA-MMJJM	24,20,500.00	
" ITDA-MMJJM	24,16,787.00		" S.S.E.P.D	13,26,231.00	
" S.S.E.P.D	14,66,635.00		" Odisha Environmental Society	25,000.00	
" Odisha Environmental Society	25,000.00		" B.D.O-Gumma	15,000.00	
" Remuneration to Block level Social Auditor- Gumma	15,000.00		" DSSO, Gajapati	5,000.00	
" Celebration of International Wheel Chair day	5,000.00		<b>To. Local Community Contributions &amp; Donations</b>		<b>23,47,320.00</b>
<b>By. Revenue Expenditure for Local Contributions &amp; Donations</b>		<b>26,53,458.90</b>	" MISEREOR-KZE	4,27,000.00	
" MISEREOR-KZE	4,27,190.00		" REHASWISS	41,000.00	
" REHASWISS	41,000.00		" KKS-BMZ	18,79,320.00	
" KKS-BMZ	15,04,600.00		<b>To. OTHER RECEIPTS</b>		<b>24,18,229.00</b>
" GENERAL Account	6,80,309.00		" Membership Fees	2,200.00	
" Bank Charges- Andhra Bank	159.30		" Bank Interest	1,63,622.00	
" Bank Charges-UGB	200.60		" Interest on MSDE Security Deposit	1,03,173.00	
" Depreciation charges	6,17,577.05	6,17,577.05	" Interest Received from Income Tax Dept.	4,575.00	
Excess of Income over Expenditure	15,33,206.29	15,33,206.29	" Rent on Land from JITM	2,40,000.00	
			" Profit on Sale of Land	12,00,000.00	
			" Sale of Old News Papers & Scrapes	33,350.00	
			" Sale of Nursery Plants	5,35,009.00	
			" Sale of Vermi Compost	1,36,300.00	
<b>TOTAL</b>	<b>2,52,67,223.04</b>	<b>2,52,67,223.04</b>		<b>2,52,67,223.04</b>	<b>2,52,67,223.04</b>

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**CONSOLIDATED BALANCE SHEET AS ON 31.03.2024**

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
As per last B/s	52,37,410.18		As per Last B/s	45,37,641.34	
Add:- Excess of					
Income over	15,33,206.29	67,70,616.47	Add:- During the Year	60,200.00	
Expenditure					
			Less:- Sale of Land	1,00,000.00	
<b>CURRENT LIABILITIES</b>			<b>TOTAL</b>	<b>44,97,841.34</b>	
Out Standings as per last					
B/s			Less:- Dep.Charges	6,17,577.05	38,80,264.29
" <b>Expenses Payable</b>					
As per last B/s	10,44,630.00		<b>CURRENT ASSETS</b>		
Balance					
ITDA-FADP-			TDS Receivable		
Less:- paid during the	4,66,733.00		As per last B/s	46,130.00	
Year FADP-					
Less:- DRDA-SIRD			Less:- During the Year	46,130.00	-
(Training to PRI	5,77,897.00	-			
Members)			<b>Grant Receivable</b>		
<b>LOANS &amp;</b>			<b>As per last B/s-FADP</b>	10,44,630.00	
<b>BORROWINGS</b>					
As per last B/s	46,60,000.00		Less:- Received	4,66,733.00	
			during the Year FADP-		
Less:- During the year	46,60,000.00	-	Add:- DRDA-SIRD		
			(Training to PRI	5,77,897.00	-
			Members)		
			As per last B/s		
			MSDE-JSS - SKILL	32,11,541.00	
			INDIA , Security		
			Deposit		
			Less:- During the Year	30,00,000.00	
			Less:- Interest	2,11,541.00	-
			Fixed Deposit		80,000.00
			<b>By.Closing Balance</b>		
			" Staff Advance	43,000.00	
			" Cash in Hand	9.00	
			" Cash at Bank	27,67,343.18	28,10,352.18
<b>TOTAL</b>		<b>67,70,616.47</b>	<b>TOTAL</b>		<b>67,70,616.47</b>

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